

**Independent Accountant's Report  
On Compliance**

To the Board of Directors of Verizon Communications Inc. and  
Federal Communications Commission:

1. We have examined Verizon Communications Inc.'s (the "Company" or "Verizon") compliance with the conditions set forth in Appendix B and paragraphs 26 through 95 (the "Genuity Conditions") of the Federal Communications Commission's (the "FCC") Memorandum Opinion and Order in Common Carrier Docket No. 98-184<sup>1</sup> approving the Bell Atlantic/GTE Merger, for the year ended December 31, 2001, and management's assertion, included in the accompanying Report of Management on Compliance with the Genuity Conditions Set Forth in FCC Order Approving the Bell Atlantic/GTE Merger (the "Report of Management"), that Verizon complied with the Genuity Conditions, for the year ended December 31, 2001. Verizon's compliance with the provisioning, and repair and maintenance of special access services, in such a manner, that would not discriminate in favor of Genuity ("Service Quality Condition") is not addressed in the accompanying Report of Management, and is not reported upon herein as a result of a letter from the Deputy Chief, Investigations and Hearings Division, Enforcement Bureau of the FCC staff dated May 29, 2002 to the Senior Vice President, Regulatory Compliance of Verizon which postponed the reporting of Verizon's compliance with the Service Quality Condition to October 1, 2002. Accordingly, our examination of the Service Quality Condition has not been completed. The management of Verizon is responsible for their compliance with specified requirements of the Genuity Conditions. Our responsibility is to express an opinion on Verizon's compliance based on our examination.
2. Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Verizon's compliance with the Genuity Conditions and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Verizon's compliance with specified requirements.
3. As discussed in paragraph 1, this report does not address compliance with the Service Quality Condition. Verizon's compliance with the Service Quality Condition will be the subject of a separate attestation engagement report to be provided on October 1, 2002 by Mitchell & Titus, LLP. As required by Condition XXI, *Compliance Program*, Verizon filed an annual compliance report on March 15, 2002, which included information related to Conditions I through XXV and the Genuity Conditions. We did not perform any procedures regarding the information contained in the annual compliance report for Conditions I through XXV.

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<sup>1</sup>Application of GTE Corporation, Transferor, and Bell Atlantic Corporation, Transferee, for Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License, CC Docket No. 98-184, Memorandum Opinion and Order, 15 FCC Rcd 14032, 14143 (2000).

4. Attachment I provides the list of agreements (including statements of work and amendments) between Verizon and Genuity ("Known Genuity Contracts") as of December 31, 2001 provided to Mitchell & Titus, LLP during the examination, and subject to our examination, but not provided to the FCC by Verizon. The Known Genuity Agreements are categorized by (i) Agreements effective prior to the Merger Order Date (June 16, 2000) not provided to the FCC, and (ii) Agreements effective after the Merger Order Date (June 16, 2000) not provided to the FCC.
5. In our opinion, except for the effects of the procedures we did not perform regarding the information contained in the Company's annual compliance report for Conditions I through XXV and limited as a result of the procedures not completed for the Service Quality Condition as discussed in paragraph 3, Verizon complied, in all material respects, with the Genuity Conditions for the year ended December 31, 2001, including the filing of an accurate annual compliance report for the Genuity Conditions.
6. This report is intended solely for the information and use of the Board of Directors of Verizon Communications Inc. and Federal Communications Commission and is not intended and should not be used by anyone other than these specified parties. Since this report is a matter of public record, its distribution is not limited.

*Mitchell & Titus, LLP*

New York, New York  
May 31, 2002

**Attachment I**

**Known Genuity Agreements**

➤ **Agreements effective prior to the Merger Order Date (June 16, 2000), not provided to the FCC:**

- **\*\*Marketing Agreement** – (Genuity Solutions Inc. / Bell Atlantic Network Services Inc.)
- **\*\*Deed of Lease** - 15000 Conference Center Dr., Chantilly, VA – (GTE Realty Corporation [Verizon] / GTE Internetworking Incorporated [Genuity])
- **\*\*First Lease Amendment** – GTE Realty Corporation [Verizon] / GTE Internetworking Incorporated [Genuity])
- **\*\*Affiliate Agreement** – (GTE Data Services Incorporated [Verizon] / GTE Intelligent Network Services Incorporated [Genuity])
- **\*\*Addendum 1** – (GTE Data Services Incorporated [Verizon] / GTE Internetworking Incorporated [Genuity])
- **\*\*Statement of Work No. 2000-01** – (GTE Data Services Incorporated [Verizon] / GTE Internetworking Incorporated [Genuity])
- **\*\*Statement of Work No. 2000-02, Data Center Infrastructure Support** – (GTE Data Services Incorporated [Verizon] / Genuity Solutions Inc.)
- **\*\*Capacity Agreement** – (GTE California Incorporated / GTE Internetworking Incorporated [Genuity])
- **\*\*ICB #WA9801435** - Service Attachment for High Speed Capacity Digital Service – (GTE Northwest Incorporated / GTE Global Networks Inc. [Genuity])
- **\*\*Capacity Right of Use** – (Flag Atlantic Limited and Flag Atlantic USA Limited [Verizon]/ GTE Global Networks Incorporated [Genuity])
- **\*\*Agreement of Lease** (Tampa City Center Associates [Verizon]/ GTE Telecom Incorporated [Genuity])
- **\*\*Amendment 1 to Agreement of Lease** (Tampa City Center Associates [Verizon]/ GTE Telecom Incorporated [Genuity])
- **\*\*Amendment 2 to Agreement of Lease** (Tampa City Center Associates [Verizon]/ GTE Telecom Incorporated [Genuity])
- **\*\*Lease Agreement** – 3632 N. Roxboro Rd – (Verizon South Incorporated / Genuity Solutions Inc)
- **\*\*Telecommunications Services Agreement with Competitive Pricing Arrangement or Customized Service Package** – (NYNEX / Genuity Solutions Inc.)
- **\*\*Special Contract for Telecommunications Service** – (Bell Atlantic – New England / GTE Internetworking, Inc.)
- **\*\*Request for Service** – NYNEX Enterprise SONET Private Line Network Service – (NYNEX / GTE Internetworking/BBN)
- **\*\*Agreement for Telecommunication Services** – (Bell Atlantic Network Services / BBN Planet [Genuity])
- **\*\*Non-Exclusive License Agreement** – (GTE Telecom Incorporated [Genuity] / GTE Midwest Incorporated)

*\*\* These contracts were not provided as part of the 2000 examination, but were subject to the 2001 examination.*

➤ **Agreements effective prior to the Merger Order Date (June 16, 2000), not provided to the FCC (*Continued*):**

- **\*\*Non-Exclusive License Agreement** – (GTE Telecom Incorporated [Genuity] / GTE North Incorporated and GTE South Incorporated)
- **\*\*Non-Exclusive License Agreement** – (GTE Telecom Incorporated [Genuity] / GTE Arkansas Incorporated)
- **\*\*ISP Advantage Program – Partners Plus+ Purchase Agreement** – (Bell Atlantic Network Services Inc. / GTE Internetworking [Genuity])
- **Collocation License Agreement with Asset Transfer** – (GTE Telecom Incorporated [Genuity]/ GTE Communications Corporation [Verizon])
- **Collocation Number 1 - Miami, FL** – (GTE Telecom Incorporated [Genuity] / GTE Communications Corporation [Verizon])
- **Collocation Number 2 – New York, NY** – (GTE Telecom Incorporated [Genuity] / GTE Communications Corporation [Verizon])
- **Collocation Number 3 – Indianapolis, IN** – (GTE Telecom Incorporated [Genuity] / GTE Communications Corporation [Verizon])
- **Collocation License Agreement with Asset Transfer** – (GTE Telecom Incorporated [Genuity] / GTE Communications Corporation [Verizon])
- **Collocation Number 1 – Los Angeles, CA** – (GTE Communications Corporation [Verizon] / GTE Telecom Incorporated [Genuity])
- **Lease - 201 N. Franklin St.** – (Verizon Realty Corp. / GTE Internetworking Incorporated)
- **Master Agreement for Internet Services & Service Schedule for GTE Wholesale Email** – (GTE.Net LLC / BBN Corporation d/b/a Genuity Solutions)
- **Global Service Provider Agreement** – (GTE Internetworking Incorporated / Bell Atlantic Global Networks Inc.)
- **Billing Services Agreement for Global Service Provider** – (Bell Atlantic Internet Solutions Inc / GTE Internetworking Incorporated)
- **Amendment 1 to CSA** – (GTE Telecom Incorporated / GTE North Incorporated, GTE Midwest Incorporated, GTE Arkansas Incorporated)
- **Capacity Agreement Associated with Asset Transfer (CA No. ST01)** – (GTE Communications Corporation / Genuity Networks Inc.)
- **Capacity Agreement Associated with Asset Transfer (CA No. ST02)** – (GTE Communications Corporation / Genuity Networks Inc.)
- **Capacity Agreement Associated with Asset Transfer (CA No. ST03)** – (GTE Communications Corporation / Genuity Networks Inc.)
- **First Amendment to Capacity Agreement** – (GTE California Incorporated / Genuity Solutions Inc.)

*\*\* These contracts were not provided as part of the 2000 examination, but were subject to the 2001 examination.*

➤ **Agreements effective after the Merger Order Date (June 16, 2000), not provided to the FCC:**

- **\*\*Amendment No. 1 to Marketing Agreement – (Genuity Solutions Inc. / Verizon Services Corp. and Verizon Advanced Data Inc.)**
- **\*\*Amendment No. 2 to Marketing Agreement – (Genuity Solutions Inc. / Verizon Services Corp. and Verizon Advanced Data Inc.)**
- **\*\*Brand, Technology and Co-Marketing Agreement – (Genuity Solutions Inc. & Genuity Inc. / TELUS Corporation)**
- **\*\*Amendment to Brand, Technology and Co-Marketing Agreement – (Genuity Solutions Inc. & Genuity Inc. / TELUS Corporation)**
- **\*\*Genuity GNI Performance Management Phase IV Statement of Work – (Verizon Laboratories / Genuity)**
- **\*\*Agreement for Internetworking Services & Service Schedules – (Genuity Solutions Inc. / Puerto Rico Telephone Company Inc.)**
- **\*\*Equipment Purchase and Installation Services Agreement – (Genuity Solutions Inc. / Puerto Rico Telephone Company Inc.)**
- **\*\*Capacity Agreement – (Genuity Telecom Inc. / Compañía Dominicana de Telefonos d/b/a Codetel Long Distance and International)**
- **\*\*Master Agreement for SS7 Network Services – (GTE TSI / Genuity Solutions Inc.)**
- **\*\*ICB #FL0002450 - Special Billing for Remapping of Permanent Virtual Circuits – (GTE Florida Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #VA0001273 - Special Billing for PVC's – (GTE South Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #TX0001695 - Special Billing for PVC's – (GTE Southwest Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #HI0001484 - Special Billing for PVC's – (GTE Hawaiian Telephone Company Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #MI0001129 - Special Billing for PVC's – (GTE North Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #PA0001438 - Special Billing for PVC's – (GTE North Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #KY0001089 - Special Billing for PVC's – (GTE South Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #IN0001266 - Special Billing for PVC's – (GTE North Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #NC0001214 - Special Billing for PVC's – (GTE South Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #CA0004286 - Special Billing for PVC's – (GTE California Incorporated / Genuity Solutions Inc.)**
- **\*\*ICB #WA0001598 - Special Billing for PVC's – (GTE Northwest Incorporated / Genuity Solutions Inc.)**
- **\*\*Memorandum of Agreement – (Verizon Services Corp., Verizon Services Group / Genuity Solutions Inc.)**
- **\*\*Agreement regarding TELUS Corporation – (Genuity Solutions Inc. / GTE Corporation)**

*\*\* These contracts were not provided as part of the 2000 examination, but were subject to the 2001 examination.*

➤ **Agreements effective after the Merger Order Date (June 16, 2000), not provided to the FCC (*Continued*):**

- Subscription and Recapitalization Agreement – (GTE Corporation / Genuity Inc.)
- ICB #WA0001641 - Special Billing for PVC's – GTE Network / Genuity Solutions Inc.) ICB #TX0101877 - Special Billing for PVC's – GTE Network / Genuity Solutions Inc.)
- ICB# OR0001326 (Re-mapping of PVC) – (GTE Northwest Incorporated / Genuity Solutions Inc.)
- Amendment No. 1 to Global Service Provider – (Genuity Solutions Inc / GTE Internetworking Incorporated)
- Amendment to Billing Services Agreement – (Verizon Internet Services Inc / Genuity Solutions Inc)
- Quotation for DIALinx Services – (Genuity Solutions Inc / Verizon Internet Solutions)
- Amendment 1 for DIALinx Services – (Genuity Solutions Inc / Verizon Internet Solutions)
- Amendment 1 to the Master Agreement for Wholesale ISP DSL Services – (Genuity Solutions Inc. / Verizon Internet Solutions)
- Amendment 2 to the Master Agreement for Wholesale ISP DSL Services – (Genuity Solutions Inc. / Verizon Internet Solutions)
- Amendment 3 to the Master Agreement for Wholesale ISP DSL Services – (Genuity Solutions Inc. / Verizon Internet Solutions)
- Amendment 4 to the Master Agreement for Wholesale ISP DSL Services – (Genuity Solutions Inc. / Verizon Internet Solutions)
- Amendment 5 to the Master Agreement for Wholesale ISP DSL Services – (Genuity Solutions Inc. / Verizon Internet Solutions)
- Amendment 6 to the Master Agreement for Wholesale ISP DSL Services – (Genuity Solutions Inc. / Verizon Internet Solutions)
- Amendment 1 to the Master Agreement for Wholesale Dial Access Services – (Genuity Solutions Inc. / Verizon Internet Services Inc. and Verizon Internet Solutions)
- Amendment 2 to the Master Agreement for Wholesale Dial Access Services – (Genuity Solutions Inc. / Verizon Internet Services Inc. and Verizon Internet Solutions)
- Amendment 3 to the Master Agreement for Wholesale Dial Access Services – (Genuity Solutions Inc. / Verizon Internet Services Inc. and Verizon Internet Solutions)
- Marketing Agreement – (Genuity Solutions Inc. / Verizon Advanced Data Inc)
- Amendment 1 to Marketing Agreement – (Genuity Solutions Inc. / Verizon Advanced Data Services)
- Amendment Number 1 – Billing and Collection SOW – (GTE Consolidated Services Incorporated / Genuity Solutions Inc.)
- InfoSpeed DSL Solutions – (Verizon Advanced Data Inc. and Verizon Advanced Data Virginia Inc. / Genuity Solutions Inc.)
- SmallWorld Change Request – (GTE Service Corporation / Genuity Solutions Inc)
- Technical Efforts to Provide Support and Maintenance Services (SOW) – (Verizon Technology Corp. / Genuity Solutions Inc.)

➤ **Agreements effective after the Merger Order Date (June 16, 2000), not provided to the FCC (*Continued*):**

- Amendment 1 to Lease Agreement, 50 Moulton St, Cambridge, MA – (BBNT Solutions LLC / BBN Corporation)
- Lease - 5030 Broadway – (Verizon New York Inc / Genuity Solutions Inc.)
- Amendment 1 to Lease Agreement, 77 Fawcett St, Cambridge, MA – (BBNT Solutions LLC / BBN Corporation)
- Sublease, 2510 West Dunlap, Phoenix, AZ – (Verizon Data Services Inc. / Genuity Solutions Inc.)
- Network Collocation License Agreement – (Genuity Solutions Inc. / Verizon Global Networks Inc)
- Collocation Schedule Number 1, New York, NY – (Genuity Solutions Inc. / Verizon Global Networks Inc.)
- Network Collocation License Agreement – (Verizon Global Networks Inc. / Genuity Solutions Inc.)
- Collocation Schedule Number 1, Cambridge, MA – (Verizon Global Networks Inc. / Genuity Solutions Inc.)
- Lease, 2701 S. Johnson St, San Angelo, TX – (Verizon Southwest / Genuity Solutions Inc.)
- Financial Support Agreement, CEP Second St – (GTE Corporation / Genuity Inc.)
- Financial Support Agreement, Westlake North Associates – (GTE Corporation / Genuity Inc.)
- Financial Support Agreement, HMS Office – (GTE Corporation / Genuity Inc.)
- Financial Support Agreement, 100 Wall Street, LLC – (GTE Corporation / Genuity Inc.)
- Credit Agreement – (Verizon Investments Inc. / Genuity Inc.)
- Amendment 1 to Credit Agreement – (Verizon Investments Inc. / Genuity Inc.)
- Amendment 2 to Credit Agreement – (Verizon Investments Inc. / Genuity Inc.)
- Amendment 3 to Credit Agreement – (Verizon Investments Inc. / Genuity Inc.)
- Amendment 3 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 4 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 5 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 6 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 7 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 8 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 9 to CSA – (GTE Telecom Incorporated / GTE Arkansas Incorporated, GTE Midwest Incorporated and GTE North Incorporated)
- Amendment 1 to Capacity Agreement – (GTE Northwest Incorporated / GTE Global Networks Incorporated)
- First Addendum to Capacity Agreement – (GTE California Incorporated / GTE Global Networks Incorporated)



**Agreements effective after the Merger Order Date (June 16, 2000), not provided to the FCC (*Continued*):**

- Second Amendment to Capacity Agreement – (GTE California Incorporated / Genuity Solutions Inc)
- ICB #WA0001606 – (Verizon Northwest Inc. / Genuity Networks Inc.)
- Capacity Agreement – (Verizon Northwest Inc. / Genuity Solutions Inc)
- Service Quotation and Order Form – (Genuity Solutions Inc. / Verizon Media Ventures)
- Special Construction Charge Case #2000-145877 (rev. #2001-171326) – (Verizon Northwest / Genuity Networks Inc.)
- Statement of Work No.2, including 5 amending work orders – (Verizon Information Technologies Inc. / Genuity Solutions Inc.)
- Letter Agreement for Collocation License & Services – (Genuity Netherlands B.V. / Verizon Global Solutions Netherland B.V.)
- Agreement Addendum – (Genuity Netherlands B.V. / Verizon Global Solutions Netherlands B.V.)
- Addendum #2 to the Agreement for Internetworking Services – (Genuity Solutions Inc. / Puerto Rico Telephone Company Inc.)
- Addendum #3 to the Agreement for Internetworking Services – (Genuity Solutions Inc. / Puerto Rico Telephone Company Inc.)
- Service Agreement – (Verizon Information Technologies Inc. / Genuity Networks Inc.)
- Sales Referral Plan under PRM Agreement – (Telesector Resources Group / Genuity Solutions Inc.)
- Reseller Agreement for Enterprise DSL Services – Genuity Solutions Inc. / Verizon Network Integration Corp.)
- Agreement for Digital Leased Line Service – (Verizon Hawaii International Inc. / Genuity Solutions Inc.)
- Agreement for Digital Leased Line Service – (Verizon Hawaii International Inc. / Genuity Solutions Inc.)
- Memorandum of Understanding – Assignment of Small Business DSL Customers – (Genuity Solutions Inc. / Verizon Internet Solutions)
- ICB #WA0101711 – (Verizon Northwest Inc. / Genuity Solutions Inc.)
- Non-Disclosure Agreement – (Verizon Global Networks / Genuity Solutions Inc)
- ICB #CA0004335 – (Verizon California Inc. / Genuity Solutions Inc.)
- Black Rocket Voice Service Evaluation Agreement – (Genuity Solutions Inc. / Verizon Services Corp. and its affiliates)
- Letter Agreement (GSI) for Provisions not specified in PRM Agreement – (Genuity Solutions Inc. / Verizon Global Solutions Inc.)
- Authorization to Proceed Letter – Two Circuits Between Puerto Rico and Florida – (Genuity Solutions Inc. / Verizon Global Solutions Inc.)
- Letter Agreement Regarding Resale of Genuity Services – (Genuity Solutions Inc. and Genuity Telecom Inc. / Verizon Global Solutions Inc.)
- Letter of Intent, Re: Strategic Relationship – (Genuity Solutions Inc. / Verizon Global Solutions Inc.)
- General Agreement – (Genuity Solutions Inc. / GTE Communication Systems Corporation)



**Agreements effective after the Merger Order Date (June 16, 2000), not provided to the FCC (*Continued*):**

- Amendment 1 to Computing Infrastructure Services – (GTE Service Corporation and its Affiliates / Genuity Solutions Inc.)
- Special Construction Charge Case #2000-158687 – (Verizon / Genuity Solutions Inc.)
- Sales Agreement – (GTE Communication Systems Corporation / Genuity Solutions Inc.)

## **Report of Management on Compliance with the Genuity Conditions Set Forth in FCC Order Approving the Bell Atlantic/GTE Merger**

Management of Verizon Communications Inc. ("Verizon") is responsible for complying with the conditions set forth in Appendix B ("Genuity Conditions") of the Federal Communications Commission's ("FCC's") Memorandum Opinion and Order in CC Docket No. 98-184 approving the Bell Atlantic/GTE Merger released June 16, 2000.

Management has performed an evaluation of Verizon's compliance with the requirements of the Genuity Conditions for the period of January 1, 2001 through December 31, 2001. Based on this evaluation, we assert, to the best of our knowledge and belief, that Verizon complied with the requirements in all material respects as described further below. This report does not include assertions on matters made subject to an extension of time by the FCC Enforcement Bureau. *See* Letter from M. Del Duca to J. Ward (May 29, 2002).

### **1. Conversion Rights**

Verizon complied with the requirements of this condition by not converting any Class B stock or increasing its equity interest in Genuity.

### **2. Investor Safeguards**

Verizon complied with the requirements of this condition by voting its Class B shares in accordance with investor safeguards and Verizon was not asked by Genuity to consent, and did not consent, to Genuity's acquisition of a traditional voice long-distance provider.

### **3. Independence of Genuity**

Verizon is independent of Genuity and has complied with the requirements of this condition in the following manner:

- a. The Genuity directors, other than the director elected by the Class B shareholder, are independent with no prior relationship with GTE, Bell Atlantic, or their affiliates, except for Genuity's Chief Executive Officer.
- b. The Class B director has not served as the chairman of the board of Genuity.

### **4. Financing**

Verizon complied with the requirements of this condition by not providing more than 25% of the aggregate debt financing that Genuity is permitted to incur.

### **5. Commercial Contracts with Genuity.**

Verizon complied with the requirements of this condition in the following manner:

- a. Verizon provided transition services in accordance with Attachment 2 of Appendix B of the FCC's Genuity Conditions.
- b. Verizon terminated transition services to Genuity due to be terminated during calendar year 2001 on or prior to the timeframes set forth in Attachment 2 of Appendix B to the Genuity Conditions.
- c. Verizon charged commercially reasonable rates for services purchased by Genuity under agreements with Verizon. In some cases, rates may have been established by agreement of the parties before the Genuity spin off under affiliate transaction rules. Verizon paid Genuity commercially reasonable rates for services provided by Genuity to Verizon.
- d. To the extent Verizon jointly marketed Genuity services, Verizon did so as and where permitted by law.

  
Steven E. Zipperstein

Dated: May 31, 2002